

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 10th February, 2023

No. 87

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 15/2022-Rate/GST/SIKKIM

Date: 30th December, 2022

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Sikkim, in the Finance Department), No.12/2017-Statel Tax (Rate), dated the 28th June, 2017, namely:—

In the said notification,

- (i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely:-

“Explanation.- For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,—

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
(ii) such renting is on his own account and not that of the proprietorship concern.”;
(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

